THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE S. ANANDA REDDY

Date: 03—11—2005

W.P. No. 23490 of 2005

Between:

M/s. Pioneer Auto Service North Bye Pass Road,

Ongole, rep. by its Managing Partner Ch. Srinivasa Rao.

…petitioner.

a n d

The Commercial Tax Officer,

Ongole No.I Circle,

Nellore Division, Ongole and another.

…Respondents.

THE HON'BLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE SRI JUSTICE S. ANANDA REDDY

W.P. No. 23490 of 2005

O R D E R: (per Sri B. Sudershan Reddy, J)

We are not inclined to judicially review the order dated 18.9.2005 passed by the 1st respondent-Commercial Tax Officer for the reason that the petitioner has an effective and alternative remedy by way of appeal provided under the provisions of the revenue statute. No reasons are forthcoming from the petitioner as to why such an appeal could not be preferred by the petitioner.

Learned counsel for the petitioner, however, contends that the impugned order passed by the respondent herein suffers from the infraction of principles of natural justice since it does not contain any reasons and therefore the writ petition is maintainable.

We are not impressed by the submission made by the learned counsel for the petitioner for the reason that it is not the case of absence of reasons altogether in the impugned order. Whether the reasons are tenable or not is a question that always can be gone into by the appellate authority.

The writ petition shall accordingly stand dismissed.

It is needless to observe that if the petitioner intends to avail the remedy of appeal, the same may be disposed of on its own merits uninfluenced by the dismissal of this writ petition, since we have not expressed any opinion on the merits of the case.

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B. Sudershan Reddy, J.

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S. Ananda Reddy, J.

Date: 03—11—2005.

MVB.